



NATIONAL DENTAL HYGIENE
CERTIFICATION BOARD

BUREAU NATIONAL DE LA
CERTIFICATION EN HYGIENE DENTAIRE

ANNUAL 2020 REPORT

January 1– December 31, 2020



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Our Ends

The National Dental Hygiene Certification Board exists so that Canadian Regulators, acting in the public interest, have testing mechanisms for assessing current dental hygiene competencies for a worthwhile investment of our resources.

This is further defined, in order of priority as:

1. Canadian Regulators have confidence that the testing mechanisms for assessing entry level competencies are reliable, valid and defensible to measure current dental hygiene knowledge, judgment, and skills for entry-to-practice and quality assurance (QA).
 - 1.1 The mechanisms have clear, accurate and comprehensive exam parameters.
 - 1.1.1. The mechanisms are free of bias.
 - 1.1.2. The mechanisms include feedback to students that identifies areas for improvement.
 - 1.2 Assuming the contract for the performance-based exam is assigned to NDHCB, the performance-based exam component is nationally available.
2. Examination candidates/applicants are able to participate in the examination process within a reasonable amount of time and at a reasonable price.
 - 2.1 They will have clear, defensible criteria for eligibility.
3. Candidates readily access a Quality Assurance Program (QAP) assessment tool designed to assess currency of knowledge of previously or currently licensed/registered dental hygienists.
4. Educators, accreditors of dental hygiene educational programs, dental hygiene professionals and dental hygiene professional organizations will recognize and champion the quality, validity and reliability of national dental hygiene certification.



2020

The 2020 NDHCB Board of Governors



APPOINTING AGENCIES

College of Dental Hygienists
of British Columbia (CDHBC)

Canadian Dental Hygienists
Association (CDHA)

Newfoundland and Labrador
College of Dental Hygienists (NLCDH)

Dental Council of Prince Edward
Island (DCPEI)

College of Dental Hygienists
of Nova Scotia (CDHNS)

New Brunswick College of
Dental Hygienists (NBCDH)

College of Dental Hygienists
of Ontario (CDHO)

College of Dental Hygienists
of Manitoba (CDHM)

Saskatchewan Dental Hygienists
Association (SDHA)

College of Registered Dental
Hygienists of Alberta (CRDHA)

Commission on Dental
Accreditation of Canada (CDAC)

Public Member

Chief Executive Officer
(Ex-officio)

REPRESENTATIVE

Heather Biggar
(President)

Mary Bertone
(Vice-President)

Katherine Peddle

Ashley Tierney

Joyce Lind

Diane Thériault

Suzanne Fox

Arlynn Brodie

Shelby Hamm

Rena Schafers

Lee Callan

Vincent Tam

Kieran Jordan



President's Message

The National Dental Hygiene Certification Board (NDHCB) is dedicated to credentialing dental hygiene practitioners in Canada and exists so that Canadian Regulators, acting in the public interest, have reliable and valid testing mechanisms for assessing current dental hygiene competencies of graduates of both Canadian and international dental hygiene programs.

Through the use of the Policy Governance® Model and linkage with the provincial Dental Hygiene Regulators, the Commission on Dental Accreditation of Canada (CDAC), the Canadian Dental Hygienists Association (CDHA), Canadian Dental Hygiene Educators, and the public, the NDHCB is able to continuously monitor and respond to changes in dental hygiene education, practice, and regulation to ensure that the examination remains relevant and current.

The Board of Governors (BOG) is the body that ensures the NDHCB appropriately represents its legal and moral owners and is comprised of representatives appointed by each of the agencies named above.

The NDHCB Board is committed to excellence in governing and is proud to have Susan Radwan of Partners in Policy Governance® as our ongoing coach and mentor. Susan brings extensive experience in training, coaching, and advising Boards across North America and her expertise in Policy Governance has proven to be an invaluable resource to the BOG in its accountability to superintend the NDHCB and advance its Ends.

One of the BOG's key responsibilities is to monitor the financial sustainability of the organization. This is accomplished in part through the commission of an annual financial audit. The audited financial statements for 2020 have been included in this report.

I was elected as President of the Board of Governors at the 2020 fall meeting of the Board. I would like to thank outgoing President Heather Biggar for her service and dedication to our board and to the process of ensuring that NDHCB meets its ENDS. I would like to welcome Vincent Tam, the new NDHCB Public Member and Shelby Hamm, newly elected to the role of Vice-President – thank you for your support.

On behalf of the Board of Governors, I'd like to take this opportunity to acknowledge the NDHCB's long-serving Dental Hygiene Consultant, Sylvie Martel, who led the NDHCB development and maintenance activities for over a decade. Sylvie resigned from her role in November 2020. Her dedication to the role ensured that the exam content, currency, and effectiveness was maintained.

In this Annual Report 2020, we are pleased to highlight the NDHCB's activities and examination results. As the Board of Governors, staff, and volunteers we also take this opportunity to reinforce our commitment to providing outstanding testing and assessment resources for the dental hygiene profession.

2020 has been a year of unprecedented challenges. No one has escaped the impacts of the global pandemic, including NDHCB and those who work so hard to make our services happen. I am proud to report that our team met these challenges with perseverance! I would like to thank CEO Kieran Jordan for her leadership through a time like no other. She demonstrated an ability to adapt to a constantly changing environment, ensuring the delivery of the exam while maintaining the high standards of the NDHCB exam and process. I would also like to thank the NDHCB staff and volunteers for all that you have done and all that you have endured throughout the craziness of 2020. Without you, the service that we provide would not be possible.

2021 promises to be a year of even more change. NDHCB has entered into discussions with its owners, the dental hygiene regulators from each province to amalgamate our structures, streamlining service delivery and improving consistency between jurisdictions. This effort is currently in the planning stages with implementation expected to begin later this year.

Stay well, stay safe,



Mary Bertone, RDH, BSc(DH), MPH
President

The National Dental Hygiene Certification Board

The National Dental Hygiene Certification Board offers the National Dental Hygiene Certificate credential, based on successfully completing the National Dental Hygiene Certification Examination (NDHCE). The NDHCE is only offered to eligible dental hygiene candidates who have met minimal dental hygiene educational requirements (see next page). It measures the knowledge of new graduates from Canadian dental hygiene (DH) programs and internationally trained DH Professionals, against current national DH practice and educational standards. The NDHCB also offers a Quality Assurance (QA) Test. The QA Test is only offered to registered dental hygienists (RDHs) who have been granted eligibility by their Dental Hygiene Regulatory Authority (DHRA).

All examinations test the level of knowledge, judgment and skills of Canadian Dental Hygienists that are expected at the entry-to-practice level. Examinations are constructed in such a way that they respect diversity in terms of culture, provincial/territorial regulations, language and special needs. The process to develop the exams is thorough and includes checks and balances as well as multiple layers of review. Examinations are fair and meet or exceed published technical requirements for *standardization* (the treatment of all candidates in a similar matter), *reliability* (consistency in measurement) and *validity* (measuring what we are supposed to measure).

The NDHCB Certificate is an essential criterion for first-time registration/licensure with DHRAs in all provinces except Quebec. However, all can count on the NDHCB to develop and administer dependable and justifiable assessment examinations standardized throughout Canada.

All examinations are based on the NDHCB Blueprint which reflects National DH entry-to-practice competencies. The first DH competencies were developed in 1995 and last revised in 2011. The competencies identified in the Blueprint are based on the latest national education and practice standards and were reviewed and validated by DH professionals representing a diversity of practice settings and regions of Canada. Regulatory authorities were consulted to ensure that the competencies reflect DH practice in all jurisdictions.



Eligibility

Who is eligible to write the NDHCE?

Students in an Accredited Dental Hygiene Program

A student in a dental hygiene program that is accredited by the Commission on Dental Accreditation of Canada (CDAC) or the American Dental Association Commission on Dental Accreditation (ADA/CODA), may apply to write the NDHCE upon confirmation by the dental hygiene program director or designate, that the student, at the application deadline date, is within four months of completion of the dental hygiene program.

Graduates of an Accredited Dental Hygiene Program

An applicant who is a graduate of a dental hygiene program that was accredited by the CDAC or the ADA/CODA, on the date of the applicant's graduation may apply to write the NDHCE.

Graduates of a Non-Accredited Dental Hygiene Program

An applicant who is a graduate of a dental hygiene program that was not accredited by the CDAC or the ADA/CODA, on the date of the applicant's graduation, may apply to write the NDHCE following verification of eligibility by the NDHCB.

Chart 1 Candidates Taking the 2020 NDHCE

	January	July	October
Education			
Educated in Canada	321 (99%)	520 (99%)	410 (99%)
Educated outside of Canada	4 (1%)	5 (1%)	5 (1%)
Exam Accommodations			
No	319 (98%)	512 (98%)	404 (97%)
Yes	6 (2%)	13 (2%)	11 (3%)
Examination Attempts			
First attempt	297 (91%)	488 (93%)	399 (96%)
Repeat	28 (9%)	37 (7%)	16 (4%)
<i>Second attempt</i>	20	28	14
<i>Third attempt</i>	7	9	2
<i>Fourth attempt</i>	1	0	0
Total	325	525	415

2020

Administration

First, we would like to acknowledge how difficult the unpredictability of the pandemic has been on students in dental hygiene programs across the country as they try to complete their program requirements. In addition, last year presented a challenge for all certification examination administrators due to the COVID-19 pandemic. While the January 20-21 sitting was held in writing centres via computer-based testing, writing centres were largely closed when jurisdictions across the country began locking down and limiting in-person gatherings. In addition, educational programs had to adjust their program completion dates as clinics were temporarily closed. Therefore, the spring sitting of the NDHCE was held via virtual proctoring on July 7-8. Unfortunately, widespread technical issues were experienced during the July sitting through no fault of the candidates. Despite this, the pass rate of the July 2020 exam (90%) was not significantly different from previous cohorts. As such, it is highly unlikely that the technical issues impacted performance. However, in speaking with experts, it was determined that we could not rely on the validity of the “fail” scores of the exam. As a result, for all 53 candidates who failed the July sitting, their July attempt did not count towards the total allowable attempts and a complimentary rewrite was offered for August 31, 2020. Fifty candidates chose to write the exam in August. No significant technical issues were experienced. The fall exam was also postponed to October 29-30 and was also held via virtual proctoring. No significant technical issues were experienced.

The NDHCB offers testing accommodations to candidates with disabilities. Accommodations may include extra time, a separate room, and in some cases an audio version. In 2020, the NDHCB granted 30 requests for testing accommodations to candidates who presented proper substantiation and supporting documentation.

The development of all NDHCE exams was also facilitated by Yardstick Assessment Services who made sure that exam forms were subjected to a rigorous statistical validation process. NDHCE results were then reported to the candidates (pass or fail) and aggregate results were communicated to the dental hygiene programs and to participating dental hygiene regulatory authorities. A list of all candidates’ results, by ID number, was also posted on the NDHCB website as were the combined aggregate DH school results. It should be noted that all 2020 results were certified as representing a valid measure of the candidates’ competence in the domains assessed by the NDHCE.



The following chart shows comparative results:

Comparative Results of the 2018, 2019 and 2020 NDHCE Sittings									
Examination	# of Candidates			# who Passed			Pass Rate		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
January	273	325	325	226	282	276	83%	87%	85%
May*	722	650	525	658	589	497	91%	91%	95%
September†	300	307	415	249	279	386	83%	91%	93%
TOTAL	1295	1282	1265	1133	1150	1159	88%	90%	92%

There are currently 29 DH programs operating in Canada (outside of Québec); 21 are publicly funded and eight are privately funded. All of these programs are accredited by the Commission on Dental Accreditation of Canada (CDAC).

It is projected that approximately 1,200 candidates will write the National Dental Hygiene Certification Exam in 2021. This will vary depending on students' opportunity to complete program requirements in the ongoing pandemic.

As a result of revision of the Entry-to-Practice Canadian Competencies for Dental Hygienists by the Federation of Dental Hygiene Regulators of Canada, the revision of the NDHCE Blueprint was postponed from 2020 to 2021, postponing the expenditure. In addition, other financial decisions were made given the unexpected outcome of the pandemic. As a result, the NDHCB ended the year in a net positive position. However, these funds will be spent over the next few fiscal years to resume postponed projects.



Board Committees

Ad Hoc Committee on Appeals

The Committee convened three times in 2020 to review three appeals. In all cases the original decision was upheld.

Ad Hoc Direct Inspection

This Committee was appointed at the October 2019 Board meeting to oversee the direct inspections. One direct inspection was held in 2020.

Ad Hoc Ownership Linkage

This Committee was appointed to plan activities between the NDHCB Board of Governors and the Owners.

Ad Hoc Governance

This Committee was appointed to oversee governance activities including Governor recruitment and orientation, and education.

Ad Hoc CEO Performance and Compensation

This Committee was appointed at the October 2019 Board meeting to oversee CEO performance and associated compensation decisions. It met once in the fall of 2020 to review the CEO's first year of service.





Operations

The NDHCB has in place modern item development mechanisms and examination delivery tools, combined with initiatives such as having a proven governance model (Policy Governance®), that enable the organization to work successfully toward the established Ends. Multiple online resources are provided to support candidates in their certification preparation. These include application forms and guides, four prep tests, a content-rich website, and a comprehensive database management system. In 2020 all exams were delivered exclusively in computerized form.

At the end of 2020, the NDHCB's long-serving Dental Hygiene Advisor, Sylvie Martel, resigned to begin a new role with the Canadian Dental Hygienists Association. The NDHCB is very grateful for her contributions over many years to the development of the NDHCE. The CEO took the opportunity to review the organizational design and is changing the structure and positions in alignment with best practice and to support the future of the NDHCB.

Equivalency Evaluations

The NDHCB is responsible for the evaluation of applicants who graduate from a dental hygiene (DH) program not accredited by the Commission on Dental Accreditation of Canada (CDAC) or the American Dental Association Commission on Dental Accreditation (ADA-CODA). In order to establish applicants' eligibility, the NDHCB evaluates each applicant's educational credentials according to specific criteria based on the national competencies.

In 2020, the NDHCB received eligibility applications from six individuals trained outside of Canada or the US. The NDHCB completed the evaluation for a total of four of the 2020 applicants. Decisions on the remaining two applications were deferred, due to missing documentation. In addition, the NDHCB completed four applications from 2019 that were deferred last year. Of all the applications processed in 2020, 75% were approved and deemed eligible to write the examination.



2020

NDHCE Development Activities

The NDHCB continues to work with Subject Matter Experts and a psychometrician from YAS to spearhead the development and maintenance of the NDHCE. Item Writers create new items which are then reviewed by the Dental Hygiene Consultant. Items deemed of good quality are then reviewed by a group of Subject Matter Experts to propose edits and determine if the item is ready to be tested as an experimental item on an upcoming NDHCE sitting.

The French Focus Group ensures that the French translation of each item reflects the English content and that each item is written at a level that reflects the teaching done across French-Canadian communities. It is comprised of experienced bilingual Dental Hygiene Subject Matter Experts, along with an official translator. Translated experimental items are then reviewed for performance and are either approved for the operational bank or determined to require further work.

The Exam Committee is responsible for the overall oversight of the NDHCE and approves forms prior to their implementation.

Quality Assurance Test

The Quality Assurance (QA) Assessment Tool was originally developed at the request of the College of Dental Hygienists of British Columbia (CDHBC). In 2020, the test was administered to over 530 candidates. As of 2021, the QA Test will only be administered a handful of times for refresher courses. It is anticipated that the QA Test will be retired at the end of 2021.





APPENDIX A

Auditor's Report



2020

Financial Statements of
États financiers de

**NATIONAL DENTAL HYGIENE
CERTIFICATION BOARD /
BUREAU NATIONAL DE LA
CERTIFICATION EN HYGIÈNE
DENTAIRE**

Year ended December 31, 2020
Exercice clos le 31 décembre 2020

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD / BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Financial Statements
États financiers

Year ended December 31, 2020
Exercice clos le 31 décembre 2020

Independent Auditors' Report Rapport des auditeurs indépendants

Financial Statements
États financiers

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INDEPENDENT AUDITORS' REPORT

To the Members of the National Dental Hygiene Certification Board

Opinion

We have audited the financial statements of the National Dental Hygiene Certification Board (the "Organization"), which comprise:

- the statement of financial position as at December 31, 2020
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, and its results of operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian Accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RAPPORT DES AUDITEURS INDÉPENDANTS

Aux membres du Bureau national de la certification en hygiène dentaire

Opinion

Nous avons effectué l'audit des états financiers du Bureau national de la certification en hygiène dentaire (l'« organisme »), qui comprennent :

- l'état de la situation financière au 31 décembre 2020
- l'état des résultats pour l'exercice clos à cette date
- l'état de l'évolution de l'actif net pour l'exercice clos à cette date
- l'état des flux de trésorerie pour l'exercice clos à cette date
- ainsi que les notes complémentaires et annexes, y compris le résumé des principales méthodes comptables

(ci-après, les « états financiers »).

À notre avis, les états financiers ci-joints donnent, dans tous leurs aspects significatifs, une image fidèle de la situation financière de l'organisme au 31 décembre 2020, ainsi que des résultats de son exploitation et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables canadiennes pour les organismes sans but lucratif.

Fondement de l'opinion

Nous avons effectué notre audit conformément aux normes d'audit généralement reconnues du Canada. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section « **Responsabilités des auditeurs à l'égard de l'audit des états financiers** » de notre rapport des auditeurs.

Nous sommes indépendants de l'organisme conformément aux règles de déontologie qui sont pertinentes pour notre audit des états financiers au Canada et nous nous sommes acquittés des autres responsabilités qui nous incombent selon ces règles.

Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Responsabilités de la direction et des responsables de la gouvernance à l'égard des états financiers

La direction est responsable de la préparation et de la présentation fidèle des états financiers conformément aux normes comptables canadiennes pour les organismes sans but lucratif, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Lors de la préparation des états financiers, c'est à la direction qu'il incombe d'évaluer la capacité de l'organisme à poursuivre son exploitation, de communiquer, le cas échéant, les questions relatives à la continuité de l'exploitation et d'appliquer le principe comptable de continuité d'exploitation, sauf si la direction a l'intention de liquider l'organisme ou de cesser son activité ou si aucune autre solution réaliste ne s'offre à elle.

Il incombe aux responsables de la gouvernance de surveiller le processus d'information financière de l'organisme.

Responsabilités des auditeurs à l'égard de l'audit des états financiers

Nos objectifs sont d'obtenir l'assurance raisonnable que les états financiers pris dans leur ensemble sont exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, et de délivrer un rapport des auditeurs contenant notre opinion.

L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada permettra toujours de détecter toute anomalie significative qui pourrait exister.

Les anomalies peuvent résulter de fraudes ou d'erreurs et elles sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce que, individuellement ou collectivement, elles puissent influencer sur les décisions économiques que les utilisateurs des états financiers prennent en se fondant sur ceux-ci.

Dans le cadre d'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada, nous exerçons notre jugement professionnel et faisons preuve d'esprit critique tout au long de cet audit.

En outre,

- nous identifions et évaluons les risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion.

Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur, car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, les fausses déclarations ou le contournement du contrôle interne;



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- nous acquérons une compréhension des éléments du contrôle interne pertinents pour l'audit afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'organisme.
- nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que des informations y afférentes fournies par cette dernière.
- nous tirons une conclusion quant au caractère approprié de l'utilisation par la direction du principe comptable de continuité de l'exploitation et, selon les éléments probants obtenus, quant à l'existence ou non d'une incertitude significative liée à des événements ou situations susceptibles de jeter un doute important sur la capacité de l'organisme à poursuivre son exploitation. Si nous concluons à l'existence d'une incertitude significative, nous sommes tenus d'attirer l'attention des lecteurs de notre rapport des auditeurs sur les informations fournies dans les états financiers au sujet de cette incertitude ou, si ces informations ne sont pas adéquates, d'exprimer une opinion modifiée. Nos conclusions s'appuient sur les éléments probants obtenus jusqu'à la date de notre rapport des auditeurs. Toutefois, des événements ou situations futurs pourraient amener l'organisme à cesser son exploitation.
- nous évaluons la présentation d'ensemble, la structure et le contenu des états financiers, y compris les informations fournies dans les notes, et apprécions si les états financiers représentent les opérations et événements sous-jacents d'une manière propre à donner une image fidèle.
- nous communiquons aux responsables de la gouvernance notamment l'étendue et le calendrier prévus des travaux d'audit et nos constatations importantes, y compris toute déficience importante du contrôle interne que nous aurions relevée au cours de notre audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants
Ottawa, Canada
(date)

KPMG A.N.R. / S.R.L.

Comptables professionnels agréés, experts-comptables autorisés
Ottawa (Canada)
(date)

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD / BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Statement of Financial Position
État de la situation financière

December 31, 2020, with comparative information for 2019
Au 31 décembre 2020 avec informations comparatives de 2019

	2020	2019	
Assets			Actif
Current assets:			Actif à court terme
Cash and cash equivalents	\$ 392,018	\$ 133,774	Encaisse
Accounts receivable	7,962	4,626	Débiteurs
Prepaid expenses	15,370	17,548	Frais payées d'avance
	<u>415,350</u>	<u>155,948</u>	
Investments (note 2)	826,413	801,485	Placements (note 2)
Tangible capital assets (note 3)	379,174	386,272	Immobilisations corporelles (note 3)
	<u>\$ 1,620,937</u>	<u>\$ 1,343,705</u>	
Liabilities and Net Assets			Passif et solde des fonds
Current liabilities:			Passif à court terme
Accounts payable and accrued liabilities	\$ 28,269	16,885	Créditeurs et charges à payer
Government remittances payable	-	10,049	Remises gouvernementales à payer
Deferred revenue (note 4)	223,900	252,810	Produits reportés (note 4)
	<u>252,169</u>	<u>279,744</u>	
Net assets:			Actif net
Restricted to legal reserve fund	100,000	100,000	Affecté au fond de prévoyance à des fins légales
Restricted to succession planning fund	100,000	100,000	Affecté au fond de plans de succession
Net assets invested in tangible capital assets	379,174	386,272	Actif net investi en immobilisations corporelles
Unrestricted	789,594	477,689	Non affecté
	<u>1,368,768</u>	<u>1,063,961</u>	
	<u>\$ 1,620,937</u>	<u>\$ 1,343,705</u>	

See accompanying notes to financial statements.
Voir les notes afférentes aux états financiers.

On behalf of the Board:
Au nom du conseil d'administration :

_____, Administrateur (trice)

_____, Administrateur (trice)

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD / BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Statement of Operations
État des résultats

Year ended December 31, 2020, with comparative information for 2019
Exercice clos le 31 décembre 2020, avec informations comparatives de 2019

	2020	2019	
Revenue:			Produits
Examination fees	\$ 888,997	\$ 867,140	Frais d'examens
Prep test	56,778	46,964	Test préparatoire
Miscellaneous	53,021	21,202	Divers
QA test	50,948	64,699	Test d'AQ
Unrealized gain on investments	13,856	17,163	Gain net sur les placements
Interest and investment income	11,349	15,242	Revenu de placements
Gain on sale of tangible capital assets	–	3,180	Gain à la vente d'immobilisations corporelles
	1,074,949	1,035,590	
Expenses:			Charges
Salaries and benefits	248,573	256,229	Salaires et avantages sociaux
NDHCE development	152,856	251,449	Développement de l'ECNHD
NDHCE administration	177,643	185,408	Administration de l'ECNHD
Governance	57,206	123,392	Gouvernance
Office administration	54,036	62,256	Administration du bureau
Professional and consulting fees	44,944	127,791	Honoraires professionnels et de consultants
Condominium fees and property taxes	13,096	14,895	Frais de condominium
Amortization of tangible capital assets	11,788	11,578	Amortissement des immobilisations corporelles
CDAC grant	10,000	10,000	Subvention CADC
Special projects	–	47,772	Projets spéciaux
	770,142	1,090,770	
Excess (deficiency) of revenue over expenses	\$ 304,807	\$ (55,180)	Excédent (insuffisance) des produits sur les charges

See accompanying notes to financial statements.
Voir les notes afférentes aux états financiers.

**NATIONAL DENTAL HYGIENE CERTIFICATION BOARD /
BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE**

Statement of Changes in Net Assets
État de l'évolution de l'actif net

Year ended December 31, 2020, with comparative information for 2019
Exercice clos le 31 décembre 2020, avec informations comparatives de 2019

	Restricted / Affecté		Invested in tangible	Unrestricted	Total	Total	
	Succession planning / planification de la relève	Legal reserve / au fonds de contingence à des fins légales	capital assets / Investi en immobilisations corporelles	Non affecté	2020	2019	
Balance, beginning of the year	\$ 100,000	\$ 100,000	\$ 386,272	\$ 477,689	\$ 1,063,961	\$ 1,119,141	Solde au début de l'exercice
Excess (deficiency) of revenue over expenses	–	–	–	304,807	304,807	(55,180)	Excédent (insuffisance) des produits sur les charges
Tangible capital asset additions	–	–	4,690	(4,690)	–	–	Acquisition d'immobilisations corporelles
Amortization of tangible capital assets	–	–	(11,788)	11,788	–	–	Amortissement des immobilisations corporelles
Balance, end of year	\$ 100,000	\$ 100,000	\$ 379,174	\$ 789,594	\$ 1,368,768	\$ 1,063,961	Solde à la fin d'exercice

See accompanying notes to financial statements.
Voir les notes afférentes aux états financiers.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD / BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Statement of Cash Flows
État des flux de trésorerie

Year ended December 31, 2020, with comparative information for 2019
Exercice clos le 31 décembre 2020, avec informations comparatives de 2019

	2020	2019	
Cash provided by (used in):			Provenance (utilisation) de fonds liées aux activités suivantes :
Operating activities:			Activités de fonctionnement
Excess (deficiency) of revenue over expenses	\$ 304,807	\$ (55,180)	Excédent (insuffisance) des produits sur les charges
Items not involving cash :			Éléments hors caisse
Fair market value adjustment on investments	(13,856)	(17,163)	Ajustement de la juste valeur des placements
Amortization of tangible capital assets	11,788	11,578	Amortissement des immobilisations corporelles
Write-down of tangible capital assets	–	122,820	Réduction de la valeur des immobilisations corporelles
Change in non-cash operating working capital:			Variation du fonds de roulement hors trésorerie
Accounts receivable	(3,336)	(2,775)	Débiteurs
Prepaid expenses	2,178	14,429	Frais payées d'avance
Accounts payable and accrued liabilities	11,384	(66,998)	Créditeurs et charges à payer
Government remittances payable	(10,049)	(1,992)	Remises gouvernementales à payer
Deferred revenue	(28,910)	23,462	Produits reportés
	274,006	28,181	
Investing activities:			Activités d'investissement
Net sale (purchase) of investments	(11,072)	42,460	Cession (acquisition) nette des placements
Purchase of tangible capital assets	(4,690)	–	Acquisition d'immobilisations corporelles
	(15,762)	42,460	
Increase in cash	258,244	70,641	Augmentation de l'encaisse
Cash, beginning of year	133,774	63,133	Encaisse au début de l'exercice
Cash, end of year	\$ 392,018	\$ 133,774	Encaisse à la fin de l'exercice

See accompanying notes to financial statements.
Voir les notes afférentes aux états financiers.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements

Year ended December 31, 2020

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers

Exercice clos le 31 décembre 2020

The National Dental Hygiene Certification Board (the "Organization") is a non-profit organization incorporated under the Canada Corporations Act on February 26, 1996. The Organization continued its Articles under the Canada Not-for-profit Corporations Act as of April 26, 2013. The organization is exempt from income tax under the Income Tax Act, Paragraph 149(1)(l).

The purpose of the organization is:

- to further the public interest by providing a quality assurance mechanism that reflects a national standard for assessment of candidates for entry into the practice of dental hygiene;
- to encourage and facilitate portability between the dental hygiene regulatory authorities in all Canadian jurisdictions;
- to ensure that the rules and regulations governing examinations will provide for the conducting of examinations in a fair and equitable manner;
- to issue national certificates to dental hygienists upon examination in accordance with the recommendations of an Examination Committee established and maintained by the organization; and
- to maintain such register(s) as may from time to time be required.

Le Bureau national de la certification en hygiène dentaire (l' « organisme ») est un organisme sans but lucratif constitué en société le 26 février 1996 en vertu de la *Loi sur les corporations canadiennes*. L'organisme a prorogé ses statuts le 26 avril 2013 sous le régime de la *Loi canadienne sur les organisations à but non lucratif* et est exonéré d'impôt sur le revenu en application du paragraphe 149(1)l) de la *Loi de l'impôt sur le revenu*.

L'organisme a pour objet:

- de protéger l'intérêt public en établissant un mécanisme d'assurance de la qualité qui reflète une norme nationale d'évaluation des candidats et candidates pour l'admission à la pratique de l'hygiène dentaire.
- d'encourager et de faciliter la transférabilité entre les organismes de réglementation de l'hygiène dentaire dans toutes les provinces et tous les territoires du Canada;
- d'assurer que les règlements qui régissent les examens donneront une administration des examens d'une façon juste et équitable;
- de délivrer aux hygiénistes dentaires des certificats nationaux après examen, conformément aux recommandations du Comité d'examen mis sur pied et soutenu par l'organisme; et
- de tenir les registres qui peuvent être exigés de temps à autre.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook – Accounting and include the following significant accounting policies:

(a) Revenue recognition:

The organization follows the deferral method of accounting for revenues. Revenue received in the form of examination fees is recognized in the period to which the fees relate. Fair value changes for investments are recorded as investment income and recognized as revenue in the statement of operations.

(b) Tangible capital assets:

Tangible capital assets are recorded at cost. Amortization is based on the estimated useful life of the asset and is provided on a straight-line basis as follows:

Building	2.5%
Computer equipment	33.3%
Furniture and equipment	20%
Leasehold improvements	20%

(c) Internally restricted funds:

Net assets invested in tangible capital assets is comprised of the net book value of tangible capital assets.

The legal reserve fund was established by the board of governors to meet the possible costs of any future lawsuits.

1. Principales conventions comptables

Les états financiers ont été dressés selon les Normes comptables canadiennes pour les organismes sans but lucratif contenues dans la Partie III du *Manuel de CPA Canada – Comptabilité* et comprennent les principales conventions comptables suivantes :

a) Constatation des revenus

L'organisme suit la méthode du report pour enregistrer les recettes. Les recettes reçues sous forme de frais d'examen sont comptabilisées dans la période aux cours de laquelle elles se rapportent. Les changements de la juste valeur des placements sont comptabilisés comme revenu de placements et reconnus comme revenu dans l'état des résultats.

b) Immobilisations corporelles

Les immobilisations corporelles sont présentées au coût. L'amortissement est basé sur la durée de vie utile estimative des immobilisations. Il est calculé selon la méthode linéaire comme suit.

Immeuble
Équipement d'ordinateur
Mobilier et matériel
Améliorations locatives

c) Fonds affecté d'origine interne

L'actif net investi en immobilisations corporelles est constitué par la valeur nette comptable des immobilisations corporelles.

Le fond de prévoyance à des fins légales a été établi par le conseil d'administration en cas de poursuites judiciaires futures.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

1. Significant accounting policies (continued):

(c) Internally restricted funds (continued):

The succession planning fund was established by the board of governors to be used for the position search, negotiation and related activities such as transitioning expenses.

(d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has elected to carry their financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

1. Principales conventions comptables (suite)

c) Fonds affecté d'origine interne (suite)

Le fond de plan de succession établi par le conseil d'administration doit être utilisé pour les activités de recherche de poste, de négociation et les activités connexes tels que les frais de transition.

d) Instruments financiers

Les instruments financiers sont comptabilisés à leur juste valeur au moment de la comptabilisation initiale. Les instruments de capitaux propres cotés sur un marché actif sont ultérieurement évalués à la juste valeur. Tous les autres instruments financiers sont ultérieurement comptabilisés au coût ou au coût après amortissement, sauf si la direction a décidé de les comptabiliser à la juste valeur. La Fondation a choisi de comptabiliser ses instruments financiers à la juste valeur.

Les coûts de transaction engagés dans le cadre de l'acquisition d'instruments financiers évalués ultérieurement à la juste valeur sont imputés aux résultats à mesure qu'ils sont engagés. Tous les autres instruments financiers sont ajustés en fonction des coûts de transaction engagés au moment de l'acquisition et des frais de financement, lesquels sont amortis selon la méthode de l'amortissement linéaire.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

1. Significant accounting policies (continued):

(d) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

1. Principales conventions comptables (suite)

d) Instruments financiers (suite)

Les actifs financiers font l'objet d'un test de dépréciation tous les ans à la clôture de l'exercice s'il existe des indications de dépréciation. S'il existe une indication de dépréciation, la Fondation détermine s'il y a eu un changement défavorable important dans le calendrier ou le montant prévu des flux de trésorerie futurs au titre de l'actif financier. S'il y a eu un changement défavorable important dans les flux de trésorerie attendus, l'organisme ramène la valeur comptable de l'actif financier au plus élevé des montants suivants : la valeur actualisée des flux de trésorerie attendus, le prix qu'il pourrait obtenir de la vente de l'actif financier ou la valeur de réalisation que la Fondation s'attend à obtenir de tout bien affecté en garantie du remboursement de l'actif financier. Si des faits et circonstances donnent lieu à une reprise au cours d'une période ultérieure, une moins-value doit faire l'objet d'une reprise dans la mesure de l'amélioration, la valeur comptable ne devant pas être supérieure à la valeur comptable initiale.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

1. Significant accounting policies (continued):

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates. Those estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

2. Investments:

Guaranteed investment certificates and provincial bonds have interest rate ranges of 2.18% to 3.07% and maturity dates between April 2021 and April 2023.

1. Principales conventions comptables (suite)

e) Utilisation d'évaluations

La préparation de ces états financiers exige de la direction qu'elle fasse des estimations et établisse des hypothèses qui influent sur les montants déclarés des actifs et des passifs, sur les actifs et les passifs éventuels déclarés à la date des états financiers, de même que sur les montants déclarés des produits et des charges pour la période de présentation. Les résultats réels pourraient différer de ces estimations. Les estimations font l'objet d'une révision annuelle et lorsque des rajustements deviennent nécessaires, ces derniers sont inscrits aux états financiers au cours de l'exercice pendant lequel ils sont constatés.

2. Placements

Des certificats de placement garantis et les obligations provinciales qui portait intérêt au taux d'entre 2,18% et 3,07% et est arrivé à échéance entre avril 2021 et avril 2023.

	2020		2019		
	Fair value / juste valeur	Cost / Coût	Fair value / juste valeur	Cost / Coût	
High interest savings	\$ 269,586	\$ 269,586	\$ 143,380	\$ 143,380	Épargne à intérêt élevé.
Equity mutual funds	113,945	69,462	109,737	69,438	Fonds commun d'actions
Guaranteed investment certificates	394,469	381,000	502,287	497,778	Certificats de placement garantis
Provincial bonds	48,413	43,999	46,081	43,999	Obligations provinciales
	\$ 826,413	\$ 764,047	\$ 801,485	\$ 754,595	

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

3. Tangible capital assets:

	Cost / Coût	Accumulated amortization / Amortissement accumulé	2020 Net book value / Valeur comptable netter	2019 Net book value / Valeur comptable nette	
Building	\$ 410,625	\$ 36,119	\$ 374,506	\$ 384,772	Immeuble
Furniture and equipment	11,358	10,616	742	–	Mobilier et équipement
Computer equipment	30,680	27,754	2,926	–	Équipement informatique
Leasehold improvements	2,500	1,500	1,000	1,500	Améliorations locatives
	\$ 450,473	\$ 75,989	\$ 379,174	\$ 386,272	

Cost and accumulated amortization at December 31, 2019 amounted to \$450,473 and \$64,201, respectively.

Au 31 décembre 2019, le coût et l'amortissement cumulé s'élevaient respectivement à 450 473 \$ et 64 201 \$.

4. Deferred revenue:

Deferred revenue represents examination fee amounts received in the current period that are related to the subsequent period.

4. Produits reportées

Les produits reportés correspondent aux frais d'examens reçus durant l'exercice courant mais qui sont reliés à l'exercice subséquent.

5. Financial risks and concentration of risk:

The Organization is exposed to various risks through its financial instruments as follows:

(a) Currency risk :

Foreign currency risk refers to the extent to which instruments denominated in a currency other than Canadian dollars will be affected by changes in the value of the Canadian dollar in relation to other currencies. The Organization believes it is not exposed to significant currency risk.

5. Risques financiers et concentration du risque

L'organisme est exposé à divers risques survenant de ses instruments financiers comme suit:

a) Risque de change

Le risque de change dépend de la mesure dans laquelle les instruments libellés en devises autres que les devises canadiennes seront affectés par les variations de la valeur du dollar canadien par rapport aux autres devises. L'organisme n'estime pas être exposé de façon importante au risque de change.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

5. Financial risks and concentration of risk (continued):

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

(c) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

At year end, no amounts have been allowed for in accounts receivable.

The Organization does not believe it has significant exposure to interest rate or other price risks arising from its financial instruments.

There have been no changes to these risks from the prior year.

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

5. Risques financiers et concentration du risque (suite)

b) Risque de liquidité

Le risque de liquidité est le risque que l'organisme ne soit pas en mesure d'honorer ses engagements en temps opportun ou à un coût raisonnable. L'organisme gère son risque de liquidité en surveillant ses besoins sur le plan du fonctionnement. L'organisme prépare des prévisions budgétaires et de trésorerie afin de faire en sorte de disposer des fonds suffisants pour honorer ses engagements.

b) Risque de crédit

Le risque de crédit est le risque qu'une contrepartie manque à ses obligations contractuelles et entraîne de ce fait une perte financière. L'organisme est exposé au risque de crédit relativement aux débiteurs. L'organisme évalue les débiteurs de façon continue et constitue une provision pour créances douteuses à l'égard de tous les montants qui ne sont pas recouvrables.

À la fin de l'exercice, la provision au titre des débiteurs était nulle.

L'organisme n'estime pas être exposé de façon importante aux risques de taux d'intérêt et d'autres risques de prix relativement à ses instruments financiers.

Le niveau des risques est resté stable depuis le dernier exercice.

NATIONAL DENTAL HYGIENE CERTIFICATION BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2020

6. Impact of COVID-19:

In March 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. The situation is fluid and the ultimate duration and magnitude of the impact on the economy and on all aspects of operations are unknown.

Financial statements are required to be adjusted for events occurring between the date of the financial statements and the date of the auditors' report which provide additional evidence relating to conditions that existed at year-end. Management has assessed the financial impacts and there are no additional adjustments required to the financial statements at this time.

BUREAU NATIONAL DE LA CERTIFICATION EN HYGIÈNE DENTAIRE

Notes afférentes aux états financiers (suite)

Exercice clos le 31 décembre 2020

6. Impact de la COVID-19

En mars 2020, l'Organisation mondiale de la Santé a décrété que l'écllosion de COVID-19 avait atteint des proportions pandémiques et cela a fortement perturbé les milieux financiers, boursiers et sociaux. La situation est changeante et la durée et l'ampleur ultimes de l'impact sur l'économie canadienne et tous les aspects des activités de l'organisme ne sont pas entièrement connues.

Des ajustements doivent être apportés aux états financiers lorsque des événements survenus entre la date des états financiers et la date du rapport des auditeurs fournissent un supplément d'information suffisant à l'égard de situations qui existaient en fin d'exercice. Après avoir évalué les répercussions financières, la direction a jugé inutile pour l'heure d'apporter d'autres ajustements aux états financiers.